



# **MINISTRY OF LOCAL GOVERNMENT**

## **A SYNTHESIS REPORT ON PERFORMANCE IMPROVEMENT PLANS FOR SELECTED TWENTY-FOUR (24) LOCAL GOVERNMENTS**

*April, 2021*

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## Abbreviations

AWP	Annual Work Plan
BoQs	Bills of Quantities
CAO	Chief Administrative Officer
CDO	Community Development Officer
CFO	Chief Finance Officer
DCDO	District Community Development Officer
DDEG	Discretionary Development Equalisation Grant
DE	District Engineer
DHO	District Health Officer
DIA	District Internal Auditor
DSC	District Service Commission
DWO	District Water Officer
EIAs	Environmental Impact Assessments
EO	Environmental Officer
ESM	Environment and Social Management
FY	Financial Year
HC IV	Health Center IV
HOD	Head of Department
HRM	Human Resource Management
IFMIS	Integrated Financial Management Information System
ICT	Information, Communication and Technology
IGFT	Intergovernmental Fiscal Transfer
LG	Local Government
LGFC	Local Government Finance Commission
LGPA	Local Government Performance Assessment
LGPAC	Local Government Public Accounts Committee
LLG	Lower Local Governments
MCs	Municipal Councils
MDAs	Ministries Departments and Agencies
MoLHUD	Ministry of Lands Housing and Urban Development

MoFPED	Ministry of Finance, Planning and Economic Development
MoEMD	Ministry of Energy and Mineral Development
MoES	Ministry of Education and Sports
MoICT	Ministry of information communication technology
MoH	Ministry of Health
MoLG	Ministry of Local Government
MoWE	Ministry of Water and Environment
MoPS	Ministry of Public Service
MoU	Memorandum of Understanding
OAG	Office of the Auditor General
OPM	Office of the Prime Minister
OSR	Own Source Revenue
PBS	Programme Budgeting System
PDU	Procurement and Disposal Unit
PHRO	Principal Human Resource Officer
PIA	Principal Internal Auditor
PWD	People With Disabilities
REA	Rural Electrification Authority
SPO	Senior Procurement Officer
TC	Town Clerk
PIP	Performance Improvement Plan
SAS	Senior Assistant Secretary
TPC	Technical Planning Committee
UgIFT	Uganda Intergovernmental Fiscal Transfers program
USMID	Uganda Support to Municipal Infrastructure Development
WSS	Water Supply and Sanitation

## 1.0 Background

As part of the institutional framework established to manage various aspects of the Intergovernmental Fiscal Transfer Reforms (IGFTRs) in general as well as Uganda Intergovernmental Fiscal Transfer Program for Results (UgIFT), the Ministry of Local Government is responsible for coordinating the process of providing Performance Improvement Support and capacity building to Local Governments.

In April, MoLG coordinated the development of the framework for providing Performance Improvement Support to LGs and subsequently visited and provided hands on support to 24 poorly performing and ranked LGs under the Crosscutting Thematic Area.

Whereas the MoLG was supposed to support LGs under Crosscutting Thematic Areas, analysis of the Sector Performances indicated that at least 6 LGs that requiring support under Crosscutting, also had failed in the Sector Specific Assessment. In order to avoid numerous teams from different MDAs going to the same LGs at different times, representatives from the Sector Ministries were coopted in so that all PIPs are handled at once.

Following the above analysis, teams were constituted and oriented to support the affected Local Governments in developing Performance Improvement Plans (PIPs). A total of Twenty-Four (24) Local Governments benefited from this support.

The Ministry of Local Government is grateful to the World Bank UgIFT for financing this technical support for the development and subsequent implementation of this Performance Improvement Plan (PIP).

It is believed that if the supported Local Governments implement the Performance Improvement Plans as committed, their performance in the next assessment scheduled for September to December 2021 will greatly improve. The improvement in performance will translate into improvement in service delivery. The supported LGs are implored to implement the Performance Improvement Plans as signed. Similarly, all concerned MDAs are called upon to carry out their respective institutional roles of providing the required support needed to fully implement these plans and continue to support capacity building efforts in all Local Governments as per section 96 and 97 of the LGA Cap 243.

## 2.0 Executive Summary

Government of Uganda is implementing UGIFT Programme aimed at increasing adequacy of funding to Local Governments for improved service delivery. The Government introduced the Local Government Performance Assessment (LGPA) in order to improve Local Governments' administration and service delivery. The Office of the Prime Minister spearheads LGPA whereas the Ministry of Local Government is responsible for Performance Improvement Planning and Support for the poor performing LGs and also for the Thematic Performance Improvement Support for all LGs in areas of underperformance.

Arising out of the performance assessment results for 2020/2021, the Ministry embarked on a Performance Improvement Planning and Support programme to offer support to the Twenty-Four (24) poor performing LGs:

The support teams that supported the poor performing LGs were members of the National Resource Pool (NRP) from the Ministry and the process involved interfacing with the key LG stakeholders with strict observance to COVID-19

Standard Operating Procedures (SOPs). The PIP exercise was effectively conducted in the Twenty-Four poor performing LGs and Performance Improvement Plans were jointly agreed upon between members of the NRP and the District stakeholders. The PIPs were signed and the LGs committed to implement the agreed action and report on the progress of implementation status.

The objective of the PIP exercise was to jointly work with the district stakeholders to establish and appreciate the root cause(s) of the corresponding poor performance and jointly agree on the actions to be implemented to prevent a re-occurrence of the poor performance levels in the subsequent rounds of LGPA.

The Actions to be undertaken by the Local Governments were categorized into the following;

- a) Human Resource Management
- b) Internal Audit and Local Government Public Accounts Committee Functions
- c) Local Revenue Mobilization and Management
- d) Planning, Budgeting and Reporting
- e) Governance, Oversight, Transparency and Accountability
- f) Environment and Social Safeguards
- g) Procurement and Contract Management
- h) Sector Specific Issues (Education, Health and Water)

### 3.0 Introduction

Government has been implementing reforms aimed at improving the adequacy and equity of fiscal transfers as well as improving the fiscal management of resources by Local Governments for improved service delivery. In order to ensure that public resources for service delivery are efficiently used and properly accounted for, Government has designed a system for assessing the performance of Local Governments.

The assessment of Performance of Local Governments for FY2018/19 was undertaken by the Office of the Prime Minister between October and December

2019 and covered 146 Local Governments. 22 Municipal Councils (MCs) were

assessed under Uganda Support to Municipal Infrastructure Development (USMID). The assessment covered the following areas: (i) Compliance with the accountability requirements, (ii) Cross cutting Performance Measures and (iii) Sector Performance Measures under Education, Health and Water. Local Government Specific Reports as well as Synthesis Report detailing the key assessment findings and recommendations for addressing the weak areas at both LG and MDA levels were compiled and shared with Local Governments on the budget website. [www://budget.go.ug/lgpas](http://www://budget.go.ug/lgpas)

The Ministry reviewed the Local Government Performance Assessment Reports and identified a list of LGs that scored below 60% in selected Thematic Areas for support under the Performance Improvement Planning. This Synthesis Report presents the agreed actions to be undertaken by Local Governments and Actions.

### 4.0 Common Identified causes of Poor Performance

While in the districts, the teams interacted with the District Officials and some of the causes of poor performance were;

- a) Low Staffing levels in the LGs. The poor performance was attributed to the absence of critical staff who are charged with the proper execution of the tasks in question.

- b) Poor Record Keeping. It was established that the poor performance of the LGs was attributed to absence of evidence and proper documentation pertaining to the accomplishment of given tasks and duties.
- c) Absence of functional District Service Commissions (DSCs). This ranged from absolute lack a DSC, DSCs not having the required membership and the DSCs not sitting, established by the absence of minutes.
- d) Inadequate resources. This crippled the supervision and monitoring function for all departments in the LGs.
- e) The Departments of Works, Education and Health are still having a hard time involving the Environment Officer and Social & Safety Officer in the execution of their projects.
- f) Due to COVID 19 pandemic, actualization of Own Source Revenue projections could not be attained.
- g) Absence of the District Executive Council in some LGs. This has resulted into absence of other statutory bodies as well for example DSC and LGPACs.
- h) Performance Management is still an issue in the LGs. The LGs have failed to monitor attendance, staff have not filled their performance plans and appraisals, and the rewards and sanctions committee is nonexistent.
- i) Assessing the LGs on areas that are beyond their control. For example, the PBS network being on and off which hinders online submissions and meeting deadlines.

## 5.0 Emerging Issues

Members shared issues that came up from the engagements with the Local Governments' technical staff and political leadership. These included;

- a) Reluctance on part of the technical team, the assessor in some LGs didn't meet with the HoDs but rather met with Junior staff.
- b) The Assessors didn't spend enough time in the LGs, which made interactions and provision of evidence by the LGs to the assessors quite challenging.
- c) The Assessors had limited or no knowledge on the Local Government Affairs making comprehension difficult.

## 6.0 Discussion and Recommendations

- a) MoLG should be involved in the assessment exercise. At least an officer per team of assessors.
- b) MoFPED should ensure timely release of the LG revenue to the LGs.
- c) The Natural Resources Grant should be extended to the Municipal Councils as well.



- d) It should be mandatory for the assessors to share their findings/report from a particular LGs before they leave that said LG. This will clean out any miscommunications or scoring errors promptly.
- e) Before the Final LGPA report is printed and disseminated, an interim report should be shared with the LGs to give room for appeal.
- f) LGs should keep a signed copy of all the evidences and documents provided to the assessment team during the assessment, this will especially come in handy while appealing.
- g) ODI should ensure that a function for electronic signature is added onto the PIP reporting tool to ensure all copies both soft and hard copies are signed and authentic.
- h) Before leaving the LGs, Team Leaders should ensure that the PIPs are signed by the responsible officer.

## 7.0 Actions to be undertaken Local Governments.

Table 1: The table below presents the common issues identified, affecting the performance of LGs and the agreed action to be undertaken by the LG in order to improve performance

S/N	issue	Action(s) by LG	When	Responsibility	output
<b>Human Resource Management</b>					
1	Failure to recruit Heads of Department and other staff	<ul style="list-style-type: none"> <li>• The District must prepare and submit the staffing requirements to Mops.</li> <li>• Consider accelerated promotions where the LG has advertised and failed to attract.</li> <li>• Seek clearance</li> </ul>	By 30 <sup>th</sup> June, 2021	CAO , PHRO	HODs and other staff filled

		<p>from MOPS to recruit.</p> <ul style="list-style-type: none"> <li>Wage bill not available</li> </ul>			
2	No evidence of consultative committee to handle staff grievance redress	<ul style="list-style-type: none"> <li>Composition, roles and operationalization of the committee</li> </ul>		CAO, PHRO	Consultative Committee constituted
3	No Rewards and Sanction committee	<ul style="list-style-type: none"> <li>The committee to be composed and operationalized</li> </ul>		CAO, PHRO	Rewards and Sanctions committee constituted
4	Delay to access the Pension pay roll	<ul style="list-style-type: none"> <li>Arrange a pre-retirement training to employees due to retire,</li> <li>Updating staff files at least six months before retirement</li> </ul>	Continuous	PHRO with support from MOPS	Retired staff access payroll with 2 months after retirement
5	Lack of appraisal forms for some HODs	<ul style="list-style-type: none"> <li>The CAO must appraise all HODs</li> </ul>	Every end of the F/Y	CAO , PHRO	Employees must be appraised
<b>Internal Audit /LGPAC functions</b>					
6	Late submission of internal audit	<ul style="list-style-type: none"> <li>Timely submission of internal audit reports</li> <li>LGs should not be penalized because of</li> </ul>	Quarterly	CAO, CFO	Accountability and transparency

		Audit Opinion when reports are not issued to LGs in time		OAG, Inter-ministerial task force	
7	Non response to internal Audit and Auditor General's report management letters	<ul style="list-style-type: none"> <li>Respond timely to management letters</li> <li>Engagement of Secretary PAC for the Consideration of Subsequent reports.</li> </ul>	Annually Quarterly	CAO, Town clerk, HoDs	Accountability and transparency
8	Implementation of Audit and LGPAC recommendations	<ul style="list-style-type: none"> <li>Timely implementation of audit and LGPACs recommendation and reports to MOLG</li> </ul>	Quarterly Annually	CAO, CFO, LGPAC	Audit /LGPAC recommendation implemented
<b>Local Revenue Mobilization and Financial Management</b>					
9	Low local Revenue performance due to COVID 19 pandemic	<ul style="list-style-type: none"> <li>Assess local revenue potential and set targets for the revenue collectors</li> <li>Mobilize the revenue by mapping all the revenue source</li> </ul>	By June 30 <sup>th</sup> , 2021	CFO	Local revenue collection enhanced
10	Non remittance of Local revenue	<ul style="list-style-type: none"> <li>Remit 65% share to sub</li> </ul>	Quarterly	CAO, CFO	Remittance done as provided

	(65%) to sub counties	counties as provided for			under the law
11	Expenditure on Council that is beyond 20% of the previous year's ORS collected	<ul style="list-style-type: none"> <li>Ensure that council expenditure doesn't exceed 20/% of ORS as provided for under regulation 4 of the schedule to the LGA</li> </ul>	Quarterly	CAO, CFO	Only 20% of ORS spent.
12	Uploading PBS by MOFPED is released late that drag the entire process	<ul style="list-style-type: none"> <li>PBS should be released in time</li> <li>More training is required on PBS</li> <li>Ensure timely response to queries</li> </ul>		MOFPED	
13	Budget in PSB had funds both LLGs and District. The district used to only account for the 35% of the Local Revenue and non-shareable revenues accounted for the District.	<ul style="list-style-type: none"> <li>This has been taken care of by the system adjustment on the PBS and IFMIS</li> </ul>	Quarterly	CFO	Harmonization of PBS and IFMIS system
14	Delayed Accountability and Reporting	<ul style="list-style-type: none"> <li>Sanction non-compliance to accountability and reporting requirement</li> </ul>	Quarterly	CAO, CFO, HODs	Timely accountability submitted by MOFPED

		<ul style="list-style-type: none"> <li>Timely upload or distribution of budget figures to HODs to enhance timely accountability and reporting skills</li> </ul>			
<b>Planning, Budgeting and Reporting.</b>					
15	Non functionality of the physical planning committee	<ul style="list-style-type: none"> <li>To constitute the functional Physical Planning Committee</li> <li>To facilitate the operation of the physical planning committee</li> </ul>	By 30 <sup>th</sup> June,2021	CAO, Physical Planner, PHRO	Physical planning Committee constituted
16	No physical Development Plan	<ul style="list-style-type: none"> <li>The District to develop Physical Development plan for Trading centers during F/Y</li> </ul>	By 30 <sup>th</sup> June,2021	CAO, Physical Planner, Physical planning Committee, PHRO	Physical Development Plan developed
17	Failure to develop and present project profiles for all projects to be undertaken in a given F/Y	<ul style="list-style-type: none"> <li>Project profiles to be discussed in TPC</li> </ul>	By 30 <sup>th</sup> June,2021	HODs	Project Profiles available and discussed in TPC

<b>Environment and Social Safeguards</b>					
18	Poor coordination with other departments to conduct screening	<ul style="list-style-type: none"> <li>Coordinate joint actions between departments action Officers to ensure compliance with ESMPs</li> </ul>	By 30 <sup>th</sup> June, 2021 HoDs, EO, CDO		Environmental issues addressed
19	Screening for environmental and social risks	<ul style="list-style-type: none"> <li>Receive and review social and Environmental Guidelines before projects are constructed</li> </ul>	By 30 <sup>th</sup> June ,2021	EO, CBS, CDO	Guidelines received and reviewed
20	Poor planning and budgeting for environmental and social issues	<ul style="list-style-type: none"> <li>Mainstreaming environmental and social issues in project profiles</li> <li>Budget for ESIA and timely implement as per workplan</li> </ul>	By 30 <sup>th</sup> June,2021	Planner, EO, HODs	Environmental and Social issues mainstreamed
21	Absence of costed ESMPs to inform BoQs preparation	<ul style="list-style-type: none"> <li>To ensure all ESMPs are costed</li> <li>Orient TPC on ESIA process</li> </ul>	By 30 <sup>th</sup> June,2021	EO, CDO	ESMPs costed
22	Incomplete template for ESMPs	<ul style="list-style-type: none"> <li>Develop complete ESMPs for all projects</li> </ul>	By 30 <sup>th</sup> June, 2021	DNRO, EO,	ESMPS template completed
23	Carried out ESCCS for DDEG projects	<ul style="list-style-type: none"> <li>Screen all projects for Environment,</li> </ul>		DNRO, EO, DCDO	All projects screened

		social and climate issues include them in the ESMPs and project documents.			
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## 8.0 Actions to Be undertaken by MDAs

<b>Education sector specific issues</b>					
24	failure to collect and compile EMIS return forms from schools.	<ul style="list-style-type: none"> <li>Always compile EMIS return forms</li> </ul>	Termly	DEO	Harmonized data on EMIS
25	Failure to display deployment lists of teachers to notice boards	<ul style="list-style-type: none"> <li>Ensure teachers' deployment list publicized</li> </ul>	Termly	DEO, HEADTEACHER	Teachers' deployment list publicized
26	Lack of knowledge about the grievance redress framework	<ul style="list-style-type: none"> <li>Establish the grievance committee, capacity building</li> </ul>	Termly	DEO, CAO, PLANNER, MOES	
27	No evidence of dissemination of education guidelines with E&S	<ul style="list-style-type: none"> <li>Education sector to share the guidelines to schools</li> </ul>		MOES, DEO	Guidelines circulated
<b>Health sector specific issues</b>					
28	No evidence on when guidelines were disseminated No functional system for medical waste from the	<ul style="list-style-type: none"> <li>The provision in the guidelines needs to be implemented fully</li> </ul>		DHO	Guidelines implemented

	sampled health facilities.				
29	Failure to avail evidence on quarterly correspondences to facilities on PHC NWR Grant release, invoice, and bank statements to confirm whether the DLG made timely invoices and communicated release to HFs	<ul style="list-style-type: none"> <li>Timely invoice and communication about all PHC NWR grant transfers to HFs</li> </ul>		CAO, DHO	Timely invoice and communication
30	No evidence that health Departments submitted timely quarterly Budget Performance Report	<ul style="list-style-type: none"> <li>Should compile and submit all budget performance report</li> </ul>	Quarterly	DHO	Budget Performance Report compiled
31	No evidence that DHO has effectively communicated and explained the guidelines, policies, circulars issued at national level	<ul style="list-style-type: none"> <li>Write letters forwarding the guidelines, policies, circulars issued by the National Level to the Health facilities.</li> <li>Keep copies of circulars that are disseminated</li> </ul>	Annually	DHO	Guidelines, policies, and circulars received by MoH disseminated
32	Late submission of the health input into LG procurement Plan to PDU	<ul style="list-style-type: none"> <li>Timely submission of annual and quarterly performance reports to the planner</li> </ul>	By end June 30th, 2021	DHO	Timely submission of annual and quarterly reports



<b>Water and Environment sector specific issues</b>					
33	Poor compliance to water sector grant guidelines	<ul style="list-style-type: none"> <li>Mobilize and sensitize sector grant guidelines</li> </ul>	Continuous	DWA	Compliance to sector grant guidelines
34	Environmental and social impact Assessment reports /environmental management plans not within the mandates of LG	<ul style="list-style-type: none"> <li>The line ministry should always do ESIA's and provide a report to the implementing LG</li> </ul>		MOH, MOES, NEMA	Provide a report on ESIA's

## Article I. Appendix I

### Section 1.01 THE 24 POORLY PERFORM ED LOCAL GOVERNMENTS THAT WERE SUPPORTED FOR FY2020/21 IN CROSSCUTTING THEMATIC AREA INCLUDE

1. Bullisa
2. Kiryandongo
3. Arua
4. Adjumani
5. Kamuli
6. Bugweri
7. Mbale
8. Sironko
9. Kaberamaido
10. Kapelebyong
11. Madi Okollo
12. Zombo
13. Karenga
14. Kaabong
15. Namayingo
16. Kotindo MC
17. Namisindwa
18. Kapchorwa
19. Nansana MC
20. Nebbi MC
21. Abim
22. Lamwo
23. Amudat
24. Nakapiripit